

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 18615A
[REDACTED],)	
)	AMENDED DECISION
Petitioners.)	
_____)	

On June 8, 2007, the Idaho State Tax Commission issued a Decision on Docket No. 18615 to [Redacted] (taxpayers), for the taxable years 2001, 2002, and 2004. The decision affirmed the Tax Commission's Notice of Deficiency Determination dated January 5, 2005.

After receiving the Tax Commission's decision, the taxpayers provided additional documentation and verification of their withholdings for each of the tax years. Since the taxpayer submitted the additional information within the appeal period of the decision, the Tax Commission decided the information should be incorporated into the Tax Commission's decision.

The taxpayers' withholding information for 2002 exceeded the tax deficiency for 2002 in the Tax Commission's decision. Therefore, the taxpayer would have been entitled to a refund for the tax year 2002. However, Idaho Code sections 63-3035 and 63-3072 prohibit refunding or crediting the overpayment of tax if a claim for credit or refund is not filed within three years of the due date of the return. The taxpayers' 2002 return had a due date of April 15, 2003. The taxpayers' additional documentation and withholding information was not received until August 15, 2007, well past the three-year statute. Therefore, the Tax Commission must deny the refund for 2002.

The taxpayers' 2001 and 2004 withholding information did not exceed the tax determined by the Tax Commission for those years; however, it did make a significant reduction in the

amount owed. Therefore, the Tax Commission reduced the taxpayers' tax for 2001 and 2004 and recalculated the penalty and interest added to the tax.

WHEREFORE, the decision for Docket No. 18615 dated June 8, 2007, is hereby AMENDED to include the provisions of this amended decision.

WHEREFORE, the provisions of this amended decision are APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED, and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2001	\$ 811	\$203	\$285	\$1,299
2002	-0-	-0-	-0-	-0-
2004	1,762	441	304	<u>2,507</u>
			TOTAL DUE	<u>\$3,806</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayers' right to appeal this decision is enclosed.

DATED this _____ day of _____, 2007.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2007, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.
